Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Taxes					
3110 General Property Taxes-Current	172,657.11	2,365.60	174,550.30	195,000.00	89.51%
3120 Prior Year's Taxes-Delinquent	0.00	0.00	(667.15)	0.00	0.00%
3130 General Sales and Use Taxes	195,912.08	21,218.59	201,985.17	204,325.00	98.85%
3140 Energy and Communication Taxes	52,515.11	3,309.88	51,919.03	45,000.00	115.38%
3150 RAP Tax	16,781.78	1,641.63	18,861.49	18,000.00	104.79%
3160 Transient Taxes	21,893.87	2,423.64	19,956.38	18,000.00	110.87%
3180 Fuel Tax Refund	0.00	0.00	937.63	0.00	0.00%
3190 Highway/Transit Tax	18,504.49	1,984.38	18,318.92	17,100.00	107.13%
Total Taxes	**478,264.44**	**32,943.72**	**485,861.77**	**497,425.00**	**97.68%**
Licenses and permits					
3210 Business Licenses	19,915.76	700.00	17,320.00	10,500.00	164.95%
3221 Building Permits-Fee	27,858.15	5,872.46	60,828.12	45,000.00	135.17%
3222 Building Permits-Non Surcharge	9,050.03	2,348.98	27,665.41	7,750.00	356.97%
3224 Building Permits Surcharge	37.52	7.68	83.22	100.00	83.22%
3225 Animal Licenses	543.11	110.00	910.00	500.00	182.00%
Total Licenses and permits	**57,404.57**	**9,039.12**	**106,806.75**	**63,850.00**	**167.28%**
Intergovernmental revenue					
3356 Class "C" Road Allotment	130,766.86	24,919.49	139,934.71	112,000.00	124.94%
3358 Liquor Control Profits	1,484.69	0.00	1,905.98	1,100.00	173.27%
Total Intergovernmental revenue	**132,251.55**	**24,919.49**	**141,840.69**	**113,100.00**	**125.41%**
Charges for services					
3230 Special Event Permit	8,150.00	0.00	11,400.00	1,000.00	1,140.00%
3410 Clerical Services	319.07	0.00	1,038.91	400.00	259.73%
3416 Other Interdepartmental Charges	44,000.00	0.00	3,003.75	0.00	0.00%
3431 Zoning and Subdivision Fees	56,067.22	8,400.00	69,476.90	20,000.00	347.38%
3440 Solid Waste	43,067.48	6,186.52	63,975.38	51,000.00	125.44%
3440.5 Paperless Bill Credit	(2,957.42)	(451.50)	(4,872.00)	(3,000.00)	162.40%
3441 Storm Drainage	46,995.10	4,449.36	48,487.32	49,000.00	98.95%
3461 GRAMA Requests	22.62	0.00	0.00	100.00	0.00%
3470 Park and Recreation Fees	0.00	0.00	225.00	100.00	225.00%
3615 Late Charges/Other Fees	133.91	14.81	2,730.35	1,000.00	273.04%
Total Charges for services	**195,797.98**	**18,599.19**	**195,465.61**	**119,600.00**	**163.43%**
Fines and forfeitures					
3510 Fines	7,384.87	859.33	6,939.77	5,000.00	138.80%
Total Fines and forfeitures	**7,384.87**	**859.33**	**6,939.77**	**5,000.00**	**138.80%**
Interest					
3610 Interest Earnings	53,491.20	4,981.65	52,483.44	45,000.00	116.63%
Total Interest	**53,491.20**	**4,981.65**	**52,483.44**	**45,000.00**	**116.63%**
Miscellaneous revenue					
3375 Lease Revenue	5.00	0.00	0.00	0.00	0.00%
3640 Sale of Capital Assets	0.00	0.00	4,500.00	20,000.00	22.50%
3690 Sundry Revenue	6,322.85	0.00	(4,109.78)	5,000.00	-82.20%
3692 Fire Department Fundraisers/Donations	0.00	0.00	100.00	0.00	0.00%
3697 Park Department Fundraisers	270.00	0.00	0.00	0.00	0.00%
3801.1 Impact fees - Fire	23,916.00	844.00	8,440.00	6,800.00	124.12%
3801.3 Impact fees - Roadways	13,300.00	2,660.00	26,600.00	24,600.00	108.13%
3801.6 Impact fees - Storm Water	54,411.40	0.00	5,915.87	31,000.00	19.08%
3801.7 Impact fees - Parks, Trails, OS	3,625.00	725.00	7,250.00	6,600.00	109.85%
3801.91 Commercial Impact Fees - Storm Water	0.00	0.00	(4,328.69)	5,000.00	-86.57%
3801.92 Commercial Impact Fees - Transportation	0.00	0.00	13,622.12	15,000.00	90.81%
3801.93 Commercial Impact Fees - Fire/EMS	0.00	0.00	58,595.41	60,000.00	97.66%
Total Miscellaneous revenue	**101,850.25**	**4,229.00**	**116,584.93**	**174,000.00**	**67.00%**
Total Revenue:	**1,026,444.86**	**95,571.50**	**1,105,982.96**	**1,017,975.00**	**108.65%**
Expenditures:					
General government					
Council					
4111.110 Council/PC Salaries and Wages	6,661.98	1,700.00	7,446.60	13,000.00	57.28%
4111.130 Council/PC Employee benefits	1,027.99	201.95	1,075.61	1,000.00	107.56%
4111.610 Council Donations and Discretionary Spending	0.00	0.00	19.93	5,000.00	0.40%
Total Council	**7,689.97**	**1,901.95**	**8,542.14**	**19,000.00**	**44.96%**

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Administrative					
4141.110 Admin Salaries and Wages	106,277.61	5,453.82	78,320.68	80,800.00	96.93%
4141.130 Admin Employee Benefits	20,669.09	1,205.02	13,195.83	10,000.00	131.96%
4141.140 Admin Employee Retirement - GASB 68	11,214.09	463.68	6,640.58	5,500.00	120.74%
4141.210 Admin Dues, Subs & Memberships	12,421.69	131.92	13,403.39	11,000.00	121.85%
4141.220 Admin Public Notices	59.58	0.00	(52.75)	100.00	-52.75%
4141.230 Admin Training	639.89	40.00	100.00	1,000.00	10.00%
4141.240 Admin Office/Administrative Expense	19,299.02	1,581.76	33,457.13	15,000.00	223.05%
4141.241 Sales Tax Paid (In Error/ Refundable)	0.00	2.91	2.91	0.00	0.00%
4141.245 Sponsored/ Donated	0.00	0.00	927.52	0.00	0.00%
4141.250 Admin Equipment Expenses	18,394.16	5,839.97	13,496.22	13,000.00	103.82%
4141.260 Admin Building & Ground Maintenance	11,835.94	(18.44)	6,621.68	4,500.00	147.15%
4141.270 Admin Utilities	15,949.55	956.90	15,923.57	18,000.00	88.46%
4141.280 Admin Telephone and Internet	4,895.99	556.23	6,078.92	5,000.00	121.58%
4141.290 Admin Postage	3,158.36	413.10	2,937.22	3,700.00	79.38%
4141.320 Admin Engineering Fees	5,608.70	0.00	3,717.35	1,000.00	371.74%
4141.330 Admin Legal Fees	38,141.69	587.50	59,095.98	80,000.00	73.87%
4141.335 Prior Year Legal Fees	0.00	0.00	50,000.00	50,000.00	100.00%
4141.340 Admin Accounting & Auditing	34,587.50	2,225.00	39,358.87	30,000.00	131.20%
4141.350 Admin Building/Zoning/Planning Fees	27,633.05	7,960.00	45,767.00	27,000.00	169.51%
4141.390 Admin Bank Service Charges	135.00	77.00	92.00	200.00	46.00%
4141.410 Admin Insurance	14,772.81	(10,000.00)	12,869.15	16,000.00	80.43%
4141.490 Admin Travel Reimbursements	2,226.13	0.00	782.67	2,000.00	39.13%
4141.500 Admin Weed Abatement	1,120.00	0.00	175.00	0.00	0.00%
4141.610 Bad Debt Expense	(20.00)	0.00	0.00	0.00	0.00%
4141.740 Admin Capital Outlay	0.00	2,945.81	6,950.12	0.00	0.00%
4170 Elections	0.00	0.00	1,455.90	1,500.00	97.06%
Total Administrative	**349,019.85**	**20,422.18**	**411,316.94**	**375,300.00**	**109.60%**
Total General government	**356,709.82**	**22,324.13**	**419,859.08**	**394,300.00**	**106.48%**
Public safety					
Police					
4210.110 Police Salaries & Wages/Contract	11,763.16	0.00	15,000.00	30,000.00	50.00%
Total Police	**11,763.16**	**0.00**	**15,000.00**	**30,000.00**	**50.00%**
Fire					
4220.110 Fire Salaries & Wages	57,284.24	7,092.16	73,281.32	70,000.00	104.69%
4220.130 Fire Employee Benefits	6,806.70	673.80	11,496.51	12,000.00	95.80%
4220.135 Fire Employee Retirement - GASB 68	9,720.44	954.61	10,705.23	11,100.00	96.44%
4220.150 Fire Contract Expense	3,492.00	1,164.00	7,020.00	4,000.00	175.50%
4220.210 Fire Dues, Subscriptions & Memberships	2,124.74	0.00	235.00	1,800.00	13.06%
4220.230 Fire Travel, Mileage & Cell	1,725.44	0.00	350.00	600.00	58.33%
4220.240 Fire Office & Other Expenses	2,634.11	74.23	1,051.52	2,000.00	52.58%
4220.250 Fire Equipment Maintenance & Repairs	161,488.06	0.00	9,185.95	8,000.00	114.82%
4220.255 Fire Improvements	1,260.00	0.00	0.00	0.00	0.00%
4220.260 Fire Rent Expense	6,000.00	0.00	6,000.00	6,000.00	100.00%
4220.360 Fire Training	1,191.04	0.00	1,290.12	2,100.00	61.43%
4220.450 Fire Small Equip/Supplies	13,238.06	0.00	10,249.26	15,000.00	68.33%
4220.455 EMS Medical Supplies	2,214.68	0.00	1,459.79	3,000.00	48.66%
4220.460 Fire Supplies-Fundraisers	0.00	0.00	0.00	500.00	0.00%
4220.465 Fire Gear	8,610.08	0.00	9,271.51	10,000.00	92.72%
4220.480 Fire Mitigation MOU Expenditures	0.00	0.00	0.00	15,000.00	0.00%
4220.560 Fire Equipment Fuel	2,934.20	0.00	3,803.13	2,500.00	152.13%
4220.740 Fire Capital Outlay	22,081.25	5,862.89	6,578.72	0.00	0.00%
Total Fire	**302,805.04**	**15,821.69**	**151,978.06**	**163,600.00**	**92.90%**
Total Public safety	**314,568.20**	**15,821.69**	**166,978.06**	**193,600.00**	**86.25%**
Highways and public improvements					
Highways					
4410.110 Road Wages and Contract Labor	3,204.00	0.00	422.50	3,000.00	14.08%
4410.130 Road Employee Benefits	244.06	0.00	32.20	200.00	16.10%
4410.275 Road Improvements	850.00	0.00	0.00	0.00	0.00%
4410.450 Road Department Supplies	955.83	0.00	6,897.86	1,000.00	689.79%
4410.810 Road Principal	36,000.00	0.00	37,000.00	36,000.00	102.78%
4410.820 Road Interest	27,243.41	0.00	26,375.00	27,275.00	96.70%
4415.110 Public Works Wages and Contract Labor	61,807.00	3,200.00	51,860.26	52,500.00	98.78%
4415.130 Public Works Employee Benefits	7,619.23	1,007.57	11,000.86	7,500.00	146.68%

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4415.140 Public Works Employee Retirement - GASB 68	6,396.99	408.60	7,310.39	4,750.00	153.90%
4415.450 Public Works Supplies	6,728.96	229.86	9,872.18	6,000.00	164.54%
4415.550 Public Works Equipment Maintenance	4,252.14	274.95	11,119.80	3,000.00	370.66%
4415.560 Public Works Equipment Fuel	4,367.29	0.00	5,735.13	2,000.00	286.76%
4415.570 Public Works Travel, Mileage, Cell	0.00	0.00	0.00	500.00	0.00%
4415.615 Storm Drainage Improvements	5,805.60	0.00	6,900.00	15,000.00	46.00%
4415.740 Public Works Capital Outlay	13,000.00	0.00	0.00	0.00	0.00%
Total Highways	**178,474.51**	**5,120.98**	**174,526.18**	**158,725.00**	**109.96%**
Sanitation					
4420.460 Solid Waste Service	43,848.66	5,956.42	58,519.26	51,000.00	114.74%
Total Sanitation	**43,848.66**	**5,956.42**	**58,519.26**	**51,000.00**	**114.74%**
Total Highways and public improvements	**222,323.17**	**11,077.40**	**233,045.44**	**209,725.00**	**111.12%**
Parks, recreation, and public property					
Parks					
4540.110 Park/Rec Wages and Contract Labor	3,263.50	0.00	179.50	2,000.00	8.98%
4540.130 Park/Rec Employee Benefits	248.75	0.00	13.62	200.00	6.81%
4540.250 Park/Rec Department Expenses	678.59	0.00	150.00	1,000.00	15.00%
4540.460 Park/Rec Community Events Supplies	1,304.74	0.00	547.33	4,000.00	13.68%
4540.745 Park Improvements	1,641.07	0.00	0.00	0.00	0.00%
Total Parks	**7,136.65**	**0.00**	**890.45**	**7,200.00**	**12.37%**
Cemetery					
4590.460 Cemetery Supplies and Equipment	0.00	3,888.22	3,888.22	0.00	0.00%
Total Cemetery	**0.00**	**3,888.22**	**3,888.22**	**0.00**	**0.00%**
Total Parks, recreation, and public property	**7,136.65**	**3,888.22**	**4,778.67**	**7,200.00**	**66.37%**
Transfers					
4804 Transfer to Fund Balance	0.00	0.00	0.00	79,150.00	0.00%
4807 Transfer to Assigned Balance - Fire Impact Fees	0.00	0.00	0.00	(69,700.00)	0.00%
4809 Transfer to Assigned Balance - Roadway Impact Fee	0.00	0.00	0.00	(60,400.00)	0.00%
4810 Transfer to Assigned Balance -Storm Water Imp Fee	0.00	0.00	0.00	(64,000.00)	0.00%
4811 Transfer to Assigned Balance - Parks & Rec Fees	0.00	0.00	0.00	(43,400.00)	0.00%
Total Transfers	**0.00**	**0.00**	**0.00**	**(158,350.00)**	**0.00%**
Total Expenditures:	**900,737.84**	**53,111.44**	**824,661.25**	**646,475.00**	**127.56%**
Total Change In Net Position	**125,707.02**	**42,460.06**	**281,321.71**	**371,500.00**	**75.73%**

Town of Apple Valley
Operational Budget Report
51 Water Operations Fund - 07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Income or Expense					
Income from Operations:					
Operating income					
5140 Water sales	618,419.48	80,195.45	550,931.50	670,000.00	82.23%
5150 Water standby fees	38,911.34	3,450.00	38,428.72	32,000.00	120.09%
5310 Connection fees	6,400.00	426.00	14,975.83	6,700.00	223.52%
5410 Late penalties and fees	3,947.61	0.00	691.04	3,000.00	23.03%
5490 Other operating income	(758.51)	(20,000.00)	1,259.55	2,250.00	55.98%
Total Operating income	**666,919.92**	**64,071.45**	**606,286.64**	**713,950.00**	**84.92%**
Operating expense					
6010 Clerical Contractor labor	258.28	0.00	0.00	300.00	0.00%
6011 Town Payroll Services	44,000.00	0.00	3,000.00	3,000.00	100.00%
6013 Water Salaries and Wages	56,154.00	14,818.66	174,504.17	228,300.00	76.44%
6014 Water Benefits	19,874.97	3,103.87	35,759.58	32,500.00	110.03%
6014.5 Water Employee Retirement - GASB 68	0.00	1,835.60	19,858.30	20,250.00	98.07%
6023 Travel	0.00	0.00	46.40	500.00	9.28%
6024 Training	1,332.76	189.00	4,612.18	1,200.00	384.35%
6025 Books/Subscriptions/Memberships	3,772.60	0.00	2,056.25	4,000.00	51.41%
6030 Office supplies and expenses	2,174.28	105.40	2,990.48	3,000.00	99.68%
6031 Sponsored/ Donated Water	0.00	180.18	255.24	0.00	0.00%
6032 Postage	0.00	0.00	159.93	200.00	79.97%
6035 Bank service charges	2.50	0.00	10.00	100.00	10.00%
6040 Professional service	1,842.30	0.00	9,713.75	15,000.00	64.76%
6043 Accounting & Audit fees	11,750.00	0.00	10,047.18	10,000.00	100.47%
6044 Water test	4,255.54	90.00	2,505.00	5,000.00	50.10%
6045 Legal fees	16,381.50	726.00	9,490.00	20,000.00	47.45%
6050 Water System maintenance and repairs	14,324.51	0.00	39,947.64	15,000.00	266.32%
6051 Water System equipment	5,302.10	(276.00)	2,817.30	12,000.00	23.48%
6052 Well maintenance and repairs	4,887.02	0.00	7,036.87	20,000.00	35.18%
6053 Tank maintenance and repairs	434.23	0.00	11,745.74	11,000.00	106.78%
6054 Hydrant Testing & Maintenance	29.18	465.06	1,746.25	0.00	0.00%
6060 Water Equipment Costs Other than Fuel	6,630.36	0.00	13,171.89	1,000.00	1,317.19%
6061 Water Equipment Fuel	4,463.98	0.00	3,756.21	6,000.00	62.60%
6067 Utilities	22,337.02	2,279.09	23,776.87	20,000.00	118.88%
6068 Telephone & Internet	5.34	59.25	657.69	0.00	0.00%
6070 Water Dept Insurance	9,154.86	10,000.00	11,416.98	12,000.00	95.14%
6095 Depreciation expense	157,448.50	13,446.02	147,386.20	165,000.00	89.32%
Total Operating expense	**386,815.83**	**47,022.13**	**538,468.10**	**605,350.00**	**88.95%**
Total Income from Operations:	**280,104.09**	**17,049.32**	**67,818.54**	**108,600.00**	**62.45%**
Non-Operating Items:					
Non-operating income					
5510 Grants	35,200.00	0.00	0.00	0.00	0.00%
5511 Federal grant revenue - pipeline	0.00	0.00	23,819.97	0.00	0.00%
5520 Impact fees	91,318.86	0.00	106,201.85	90,000.00	118.00%
5610 Interest income	13,371.99	2,162.18	30,325.92	12,000.00	252.72%
5680 Contributed capital revenue	13,470.00	0.00	0.00	0.00	0.00%
5690 Sundry Revenue	500.00	0.00	13,422.85	500.00	2,684.57%
Total Non-operating income	**153,860.85**	**2,162.18**	**173,770.59**	**102,500.00**	**169.53%**
Non-operating expense					
6080 Interest expense	78,650.78	6,693.49	77,087.54	83,110.00	92.75%
Total Non-operating expense	**78,650.78**	**6,693.49**	**77,087.54**	**83,110.00**	**92.75%**
Total Non-Operating Items:	**75,210.07**	**(4,531.31)**	**96,683.05**	**19,390.00**	**498.62%**
Total Income or Expense	**355,314.16**	**12,518.01**	**164,501.59**	**127,990.00**	**128.53%**